

FUNDS MANAGEMENT BRANCH OPEN ITEMS CERTIFICATION

To ensure the accuracy of our accounting records, we are requesting that you review listings of your entity's open items for completeness, accuracy and validity. Reports detailing your open customer agreements, commitments, obligations, expense accruals and billing documents have been made available in Discoverer.

During your review, please pay particular attention to items remaining in old budget fiscal years that may have little or no activity during the current FY and that may no longer be valid. If you have any questions regarding items on the reports, please contact your ARC accounting technician or accountant to discuss possible changes.

Please mark the appropriate area below, sign and fax back to this office (304)480-7076 by the 15th of the month following each quarter end (except for year end where the due date will be provided in the year end time line). Thank you in advance for your prompt review and certification.

Customer Agency Name: _____

Certification:

We have run the following reports in Discoverer and reviewed them for accuracy.

Date/Time Query Run

XXX Customer Agreement Report _____ / _____ / _____ : _____ AM / PM
(Franchise Fund Only)

XXX Federal Status of Funds _____ / _____ / _____ : _____ AM / PM

XXX Aged Accounts Receivables _____ / _____ / _____ : _____ AM / PM

XXX Open Expense Accruals _____ / _____ / _____ : _____ AM / PM
(Franchise Fund Only)

Based on the reports above, we certify that:

_____ The open items worksheets in the Discoverer reports above are current, accurate and valid.

_____ Except for the items noted below or on the attached sheets, the open items worksheets in the Discoverer reports above are current, accurate and valid.
Please attach additional sheets if necessary.

Signature: _____ Date: _____

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Instructions:

Customer Agreement Status: (Franchise Fund Only)

1. Log into Discoverer and open and run the workbook titled “XXX Customer Agreement Report” (XXX indicates the 3 digit identifier for the fund members, LOS, SEA, TAS, etc.). This workbook contains the following worksheets that may be used during your review.

Summary
Guar Detail
Advance Detail
Receivable Detail
Collection Detail

2. Review the “Summary” worksheet for accuracy and validity.
3. If differences are noted, use the remaining 4 worksheets to obtain the detailed transactions that are included in the balances on the Summary worksheet.

Open Commitments (PR's) and Obligations:

1. Log into Discoverer and open the workbook titled “XXX Federal Status of Funds”.
2. Click on the worksheet titled “Commitments” and run the query.
3. Review the open commitments for accuracy and validity.
4. Click on the worksheet titled “Obligations” and run the query.
5. Select the BFY from the page item that you wish to review (i.e., BFY 2002, 2003, 2004, etc.). Pay particular attention to items with prior BFYs for these should be minimal if any.
6. Review the open obligations for accuracy and validity. Remember, your certification will apply to all BFYs, therefore you must review all that are applicable.

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Open Accounts Receivables:

1. Log into Discoverer and open and run the workbook titled “XXX Aged Accounts Receivable”.
2. Review the listing for accuracy and validity.
3. Pay particular attention to those receivables that have an “Age” of 365 days or more. These must all be collected before the end of the next quarter.

Open Expense Accruals:

Franchise Fund Procedures:

1. Log into Discoverer and open and run the workbook titled “XXX Open Expense Accruals”.
2. Review the accruals posted against each obligation for accuracy and validity.
3. Pay particular attention to accruals with a “period of performance” (POP) from prior months and prior Fiscal Years.

CDF, DCP and TTB Procedures:

1. Log into Discoverer and open and run the workbook titled “Federal Status of Funds”.
2. Click on the worksheet titled “Open Obligations” and run the query.
3. Review the accruals posted against each obligation for accuracy and validity by using the “Accrued Amount” column on the “Open Obligations” worksheet.